Cost of Land.

106. Payments for "cost of land" should be regulated entirely by the rules laid down in Appendix C of the C. A. C. The award referred to in rule 3 should, for the convenience of the Public Works Department, be forwarded to the Examiner, Public Works Department, through the Executive Engineer concerned with a special request that it may be sent on to the Examiner without delay.

107. Rules 3 and 4 of Appendix C (C. A. C.) are to be observed in cases of lands acquired by private negotiations outside the Act—*vide* Government Resolution (Revenue), No. 8762, dated 13th December 1886, so that for the future the only vouchers which will be admitted for charges for "cost of land" whether the land is acquired for the "Public Works," "Forest" or "Salt" Departments or for any other Government or Incorporated Local Fund purposes, are Forms C and D of the above rules.

108. Advances taken by the Collector under rule 14 will be debited in the Treasury Accounts to "Miscellaneous advances," "other items," and will be dealt with entirely under the rules laid down in Chapter 8 of this Manual.

109. When land is acquired for a municipality or other public body financially independent of Government (a term which includes all "Excluded" but not "Incorporated Local Funds") great care should be taken that the prescribed advances are duly received before any payments are made. Such sums received in advance will be credited to a special deposit head "Deposits for work done for public bodies or individuals." Charges on account of payments must be supported by vouchers prescribed above (Form C or D). If, owing to any special circumstances, the vouchers cannot be furnished in the prescribed form, the amounts required may be drawn on simple receipts, but the vouchers in the proper forms should be furnished at the earliest possible date. Schedules in the form prescribed for "Revenue Deposits" should be furnished with the Treasury accounts whenever there are receipts or payments on this account. If the amount due to any party is not claimed within a year from the date of the award, the amount will be paid by a voucher in Form D by transfer credit to "Revenue Deposits."

110. Cheques in Form C may be made payable by the Collector at any Sub-Treasury in the district or may be drawn on the District (Huzúr) Treasury, but when paid by the Collector from advances taken under rule 14 the adjustments can only be made at the Head-quarters Treasury. Cheques in Form D can only be acted on at the Huzúr, as they involve a "payment by transfer":—

(1) An intimation of each payment should be forwarded to the Executive Engineer concerned on the day the amount is paid at or incorporated in the accounts of the District Treasury, so that they may be able to include the charge in the accounts they render to the Examiner for the month in which the payment is made.

111. Great care should be taken of the cheque-books containing Forms C and D. The following rules suggested by the Government of Bengal have received the approval of the Government of India—*vide* Government Resolution (Revenue), No. 6596, dated 17th September 1886, and should be strictly followed, *viz.*:

(1) Every cheque-book should contain a certain number of cheques with consecutive printed numbers, and each book should contain its own serial number.

(2) The serial number of the cheque-book, and the number of cheques it contains, should be reported to the Treasury Officer before the book is brought into use.

(3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.

(4) The cheques should be filled up by the Land Acquisition Officer with his own hand, in words as well as figures, and cheques should be enfaced under Rs._____

(5) A periodical examination of pass-books from the Treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

The rule (5) only applies to an officer specially deputed to take up lands and who renders separate accounts to the Examiner, Public Works Accounts, not to ordinary Revenue Officers who have no drawing account or pass-book.

112. At the instance of the Examiner of Public Works Accounts at Bombay, it is requested that Treasury Officers will see that the amounts of land compensation charges, advised to Executive Engineers of the Public Works Department for adjustment each month, agree with those actually paid in that month, and that in all cases they will quote in their advices to Executive Engineers the number and date of the awards against which payments are made.

Salt and Customs Department.

113. The transactions of the Salt and Customs Department in the Presidency proper (*i.e.*, exclusive of Sind) are regulated by the following rules :—

Payments into Treasuries.

1. Collecting officers of the Salt and Customs Department will ordinarily pay the whole of the moneys which pass through their hands into the most convenient Revenue Treasury or Sub-treasury, the only exception being that the cheque of an officer having a letter of credit on the treasury may be received instead of cash.

2. A chalan in duplicate in the following form must be sent with each remittance. One copy will be signed and returned as a receipt in the usual manner (C. A. C., Chapter 18, Article 308, Note 3) :—

CHALAN.

FROM TO

(Name of Salt or Customs office) Treasury.

Please Receive—			
Customs Revenue			
Salt Revenue			
Excise Revenue			
Land Revenue			
Miscellaneous Revenue			
Income tax			
Debt or Deposit...			
Total ...			
Signature of remitting officer.			
Received—			
In cash			
In cheques against letter of Credit			
Total. ...			
and credited in accounts for (month.)			
Signature of Treasury Officer.			

3. The amounts received should be recorded in a register in C. A. C., Form 36, with columns arranged according to the details given in the above chalan form.

The original chalans received at sub-treasuries must accompany the daily sheets, and should be posted in detail into the register. In the cash account "Debt and Deposit" will be carried into the column "Other items," but the remaining items will appear as "Civil Revenue." Details are not required in the cash account, but a schedule should be appended showing simply the monthly total of each column of the register.

4. Treasury Officers must be careful to see that the amount of detail provided is completely filled in, so that there may be no possibility of discrepancy with the Departmental accounts. A line should be drawn against each entry opposite to which there are no figures, and the month of account must be inserted in signing the receipt. This is specially important about the close of the month.

5. The Treasury has no concern with any detail or description beyond that printed on the chalan.

6. When a cheque is sent instead of cash the cheque must be "paid by transfer" and the full amount entered in the chalan must be credited.

7. If any portion of the cash remitted is spurious or light or otherwise not receivable at full value, the officer tendering the remittance should be asked to make it good at once; if he cannot do this the amount of the chalan should be credited in full and the deficiency debited to the remitting officer by a distinct entry in the Cash Book and shown in the unclassified portion of the

cash account, to be debited in the Accountant General's office under "Advances recoverable," "Miscellaneous advances." He must make the amount good not later than the next remittance of revenue to the Treasury.

Monthly Return to Commissioner of Salt and Customs.

8. On the 1st of the month the Treasury Officer will forward to the Commissioner of Salt and Customs a statement in the following form, a separate statement being sent for each Salt or Customs office in account:—

Date.	Name of Sub-treasury.	Receipts.					Payment.
		Customs Revenue.	Salt Revenue.			Debt and Deposit.	Total.	Cheques paid.

1st *190* . *Treasury Officer.*

9. This return should be kept up from day to day; it merely repeats the information recorded in the register, but shows the transactions of each Salt officer (Sirkárkun) by themselves. At the end of the month it should be totalled, agreed with the monthly total of the Treasury register and despatched in original, no copy being kept, as the Treasury register is a sufficient record. The form of monthly return can be procured from the Central Press.

Payments from Treasuries.

10. Payments to officers of the Salt or Customs Department will be made entirely on cheques drawn by them against letters of credit issued by the Accountant General in favour of the Commissioner of Customs under the rules printed in Article 114, who will notify to the Treasury concerned the names and designations of the particular officers who will draw against them. These cheques will be entered in a subsidiary register and schedule, the total of which in the list of payments appears as "Civil Expenditure."

11. Treasury Officers will make the whole or any portion of such letter of credit available at such sub-treasury as the officer receiving the credit may desire on his giving sufficient notice.

NOTE.—As in the transactions with the Salt Department the receipts at the Treasury will generally exceed the payments, it is not probable that there will ever be difficulty in providing funds when required, but if difficulty is found, the case must be reported to the Accountant General.

Letters of Credit.

114. The issue of Letters of Credit are regulated by the following rules:—

I.—Letters of credit will be issued monthly by the Accountant General on Treasuries to meet the cash requirements of officers of the Salt and Customs Department.

II.—All letters of credit will be issued in the name of the Commissioner of Customs, Salt, Opium and Abkári.

III.—On the 10th of each month District Officers of the Salt and Customs Department will prepare an estimate of their probable cash requirements during the next month and forward it to the Chief Account Officer, so as to reach him by the 15th of the month. The estimates should give reasons for any extraordinary requirements.

IV.—From the estimates of District Officers the Chief Account Officer of the Salt and Customs Department will prepare a general abstract of applications for letters of credit in the following form :—

ABSTRACT OF APPLICATION for letters of credit to meet the anticipated expenditure in the Salt and Customs Department for the month of 19 :—

Treasury.	Amount.		
	Rs.	a.	p.
(Say Dhárwár)	10,000	0	0
(„ Ahmedabad) ...	15,000	0	0
Total Rs. ...	25,000	0	0

This abstract will then be forwarded to the Accountant General for issue of the letters of credit, on or before the 20th of each month, to admit of the credits reaching the treasuries by the first of the following month, and copies of the abstract should be forthwith submitted by the Chief Account Officer to the Collector of Salt Revenue and to the Commissioner of Customs, Salt, Opium and A'bkári, accompanied, in each case, by a statement showing the amounts actually drawn against letters of credit issued in the preceding month.

V.—Applications received too late from any District Officer should be embodied in a supplementary requisition in the above form; and at any time during the month, for sufficient reason, the Chief Account Officer will apply, on behalf of the Commissioner, for supplementary letters of credit, submitting at the same time copies to the Collector of Salt Revenue and the Commissioner of Customs, Salt, Opium and A'bkári. For credits of unusually large sums the previous sanction of the Commissioner should be obtained.

VI.—The Chief Account Officer will communicate to Treasury Officers, on whom letters of credit have been granted, the designations of the Officers authorized to sign cheques, and the money limit up to which the cheques should be cashed, forwarding at the same time a list of the names of the present incumbents. Whenever a change occurs in the incumbency of offices, the person making over charge will communicate direct to the Treasury Officer concerned the name of the officer to whom he has delivered over charge, with a copy of the relieving officer's signature, and his cheques should then be honoured, pending receipt of a formal advice from the Chief Account Officer.

VII.—As the Commissioner, the Collector and Deputy Collectors will have occasion to draw funds from any Treasury, while on tour, due provision for their additional requirements should be made in the application for a letter of credit, on the Treasury of the particular Division or District in which these officers may expect to be in the following month.

VIII.—The letters of credit will be current for the month for which they areissued, and the undrawn balance, if any, will lapse at the close of the month.

IX.—The Accountant General will inform the Chief Account Officer that the letters of credit applied for have been duly granted on the treasuries mentioned in the application, in view to his issuing subsidiary instructions to the treasuries regarding the limit of amount to be advanced to District Officers.

Special arrangements for Goa and Diu Depôts.

115. The arrangements explained above do not apply to the Goa or Diu Depôts which, owing to their being shut off from communication with any Treasury, during some portion of the year, require to be treated exceptionally. Remittances from these two Depôts should be credited *direct* in the Cash Book.

Salt Department Deposit and Debt Accounts.

116. With these the Treasury Officer has no concern beyond crediting any sum he may receive in accordance with Article 113, paragraphs 2 and 4.

Payments will be made by cheque and will not be distinguishable from any other payments.

Overtime Allowance Bill.

117. The remuneration granted to the establishments employed at the Distilleries in the Bombay Presidency for supervising the distillation of spirits on Sundays and holidays, and also beyond office hours on other days, should in future be drawn on the form printed below:

OVERTIME ALLOWANCES.

118. Overtime allowances are payable to Distillery Establishments according to the rates given below, provided the salary of an officer is not raised thereby above the limit of Rs. 5,000 a year laid down in Article 70, Civil Service Regulations, 4th Edition. If it does, the sanction of His Majesty's Secretary of State for India will be required.

Night-work.

For attendance for any time not less than four hours between sunset and sunrise. } $\frac{1}{60}$th monthly pay of the officer.

Sundays and Holidays.

For attendance for any time not less than six hours between sunrise and sunset. } $\frac{1}{30}$th monthly pay of the officer.

(*G. of I.'s No.* 1118-*Ex., F. & C. D., dated the* 15*th January* 1903; *and G. R., R. D., No.* 928, *dated the* 9*th February* 1903.)

Page 12

Add the following new article:—

No. 192.

Page 122, *Article* 118-A—

Add the following as paragraph 11 under the heading "*Plague Allowances*" :—

(11). Plague Allowances to officers doing plague duties, in addition to their ordinary duties, should be permitted only in cases where a serious local epidemic throws specially arduous work on the officer recommended for the concession ; the allowances should not be granted as a matter of course to officers whose duties are increased owing to an outbreak of plague.

[G. R., G. D., (Plague), No. 938-P., dated 8th July 1909 ; (Ind. No. T. A. M—869)].

(No. 192, dated 20th July 1909).

No. 154.

Page 122, *Article* 118-A—

Add the following in continuation of paragraph 3 :—

The grant or allowance is admissible if the officer removes to a health camp or to a ward which has been declared as not infected.

(G. R., F. D., No. 2294, dated 15th May 1907 : Ind. No. P. A.—1118 and G. R., F. D., No. 4857, dated the 10th December 1907: Ind. No. T. A. M.—1415.)

(No. 154, dated 18th January 1908.)

rnment Servants" in Line 1:—

cember 1907: Ind. No. G. A.-II—

118-A.—Government servants, who move from infected areas to healthy localities during the prevalence of an epidemic of plague, are entitled to allowances in accordance with the following rules:—

(1) Accommodation will not be provided by Government for their employés (including peons and other menials) unless special circumstances make it necessary to do so, when it is provided, no more than half the proper rent will be charged for it during the time in which it is certified that an epidemic is prevalent.

(2) In cases in which Government servants (including peons and other menials) make their own arrangements for accommodation whether by erecting temporary huts or by hiring houses or tents, a grant or house-rent allowance, as the case may be, will be granted as follows:—

For the purpose of this rule Government employés are divided into three classes, *viz.*, those whose salary (as defined in the Civil Service Regulations)—

(*a*) does not exceed Rs. 20 per mensem;

(*b*) exceeds Rs. 20 but does not exceed Rs. 100 per mensem;

(*c*) exceeds Rs. 100 but does not exceed Rs. 250 per mensem.

Note.—Officers whose total emoluments including the grant or allowance exceed Rs. 3,000 per annum are not entitled to a grant or house-rent allowance.

Scale of Maximum Grant or Allowance.

		Total Grant. Rs.	Monthly Allowance. Rs.	a.	p.
Class	(*a*)	5	1	8	0
Do.	(*b*)	15	5	0	0
Do.	(*c*)	30	10	0	0

subject to these maxima the limit of payment should be one-half the actual cost incurred. The following certificate signed or countersigned by the Head of office is also necessary:—

"Certified that the person claiming the allowance has removed from and is living outside the infected area, that he has incurred expenditure in providing himself with accommodation outside that area and that accommodation provided at Government expense is not available."

(3) The grant may be paid on completion of erection of the hut. The house-rent allowance may be drawn monthly; but it must be calculated on the number of days that the quarters are occupied during a plague epidemic irrespective of the fact that a house or tent is rented at a monthly or quarterly rate or for a lump sum for a season. The allowance should not be granted during leave of any kind.

(4) Both grant and monthly allowance should not be drawn. If an employé both builds and hires, he may be given the option of claiming either grant or allowance.

(5) In addition to the grant or house-rent allowance a conveyance allowance should be granted to such persons as are in superior service at the rate of 8 annas and to menials at the rate of 2 annas a *working* day subject to the (*a*) limitation that an officer's total emoluments including the grant or house-rent allowance shall not exceed Rs 3,000 per annum, and (*b*) the production of a certificate from the Head of office showing that the employé cannot obtain suitable accommodation in an uninfected area within 3 miles of the office he has to attend.

Note (1).—For Poona the limit has been fixed at 2½ instead of 3 miles.

Note (2).—The allowance may be drawn for holidays if the Head of the office certifies that the person for whom the allowance is claimed was required to attend office on those days.

Note (3).—The allowance is admissible to Government servants who are in receipt of a consolidated pay or permanent travelling or fixed conveyance allowance.

(6) The monthly and conveyance allowances may be drawn from the date on which the Municipal Commissioner, Bombay, for the City of Bombay, or the District Magistrate, for the district declares by a notification in the *Government Gazette* any particular Ward or Locality (as defined for Municipal or other purposes) to be infected or from the date from which an officer removes from the infected area, whichever is later, and should cease from the date on which the infected area is similarly notified by the same authority to be free from plague or from the date on which the person ceases to reside outside that area, whichever is earlier.

Note.—The allowances referred to are admissible in the case of an employé who removes in anticipation of an epidemic from any subsequent date from which the area may be declared to be infected.

(7) Members of Government offices in Bombay, Thána and elsewhere who are permanently staying in the suburbs of those places should not be granted the allowances during the prevalence of plague in them unless they are driven by plague from their residence, in which case they will be entitled to the grant or house-rent allowance mentioned in rule (2) above, and to the conveyance allowance mentioned in rule (5) subject to the proviso that they are required to incur travelling expenses which they would not have incurred but for such removal from their permanent residence and also that their temporary residences owing to the prevalence of plague are beyond three miles (2½ miles in the case of Poona) from the office which they have to attend.

(8) Conveyance allowance may be granted to a Government employé who removes to a house of his own in a suburb from an area which is declared to be infected during the prevalence of plague, if the Head of office is satisfied that he has removed there owing to plague and not for his own convenience.

(9) These allowances are admissible to all Government servants, whether holding permanent, temporary or acting appointments.

(*Vide* G. of I., H. D., Sanitary, No. 636, dated 29th March 1906, G. R., F. D., No. 3331, dated the 29th August 1906, No. 4798, dated the 18th December 1906, No. 132, dated the 9th January 1907, No. 400, dated the 24th January 1907, No. 884, dated the 23rd January 1907 and G. I., F. D., No. 1114-P., dated the 22nd February 1907.)

No. 134.

Page 122, *Article* 118 (*a*), *para.* (5)—

Add Note (4).

Conveyance allowance should be granted irrespective of the actual cost of conveyance hire incurred by each official, but that in the case of Members of Government Offices in Bombay, Thána and elsewhere who are permanently staying in the suburbs of those places the allowance is not to be granted unless the conditions mentioned in paragraph 3 of Government Resolution No. 3331, dated 29th August 1906, are fulfilled.

(*Vide* G. R., F. D., No. 3685, dated 16th September 1907).

(No. 134, dated 11-10-07).

No. 152.

Page 122, *Article* 118-A., *Note* 4—

Add as paragraph 2—

Section writers employed in Civil Courts and paid from fees realised from the parties applying for copies of documents are entitled to the plague allowance provided they are regularly and continuously in employment as such.

(G. R., F. D., No. 5017, dated 18th December 1907 : Ind. No. T.A.-III—2701).

(No. 152, dated 15th January 1908.)

No. 153.

Page 122, *Article* 118 A, *paragraph* 3—

Add the following in continuation of the first sentence:—

Even though the officer may be on leave provided it is erected while he was actually on duty and was for *bonâ fide* occupation by him.

(G. R., F. D., No. 4696, dated the 30th November 1907.)

(No. 153, dated 15th January 1908.)

No. 122.

Page 122, Article 118-A—

Add as Note 3 below paragraph 2 (*c*)—

Note 3.—Government servants referred to in paragraph 2 include those on touring establishments also.

Add as Note 4 below paragraph 5—

Note 4.—Government servants on touring establishments who remove from plague infected area to healthy localities are entitled to the conveyance allowance only for the days for which no travelling allowance has been drawn.

(G. R., F. D., No. 2090, dated 30th April 1907 : Ind. No. T. A. IV—520.)

(No. 122, dated 5th June 1907.)

No. 121.

Page 122, Article 118—

Add para. 2—

Fees for overtime work may be paid to officers drawing over Rs. 3,000 per annum of the Preventive Service, Wharf and Salt Departments without the sanction of the Government of India.

[G. I., F. D., No. 1732-Ex., dated the 21st March 1907 : Ind. No. T. A. IV—4793) ; and G. R., R. D., No. 4095, dated the 23rd April 1907, embodying letter No. 2219—4, dated the 11th March 1907, from the Government of India, Department of Commerce and Industry : Ind. No. T. A. IV—398).]

(No. 121, dated 1st June 1907.)

Page 122, *Article* 118-A—

Add the following as Exception (*a*) under paragraph (1) :—

Exception—No. rent should be recovered from the Sub-Inspectors and lower grades of Police officers who are provided during the prevalence of an epidemic of plague, with temporary accommodation at the expense of Government.

(*Vide* G. of I., H. D. No. 249, dated 19th February 1907, Finance Dept. No. Ex-1301, dated 2nd March 1907: Ind. No. T. A. M.—4786 and G. R., J. D. No. 1915, dated 28th March 1907: Ind. No. T. A. M.—88.)

(No. 104, dated 11th April 1907.)

Page 122, *Article* 118-A—

Add the following in the first line after Government Servants—

Including apprentices in receipt of salary.

Add the following note below clause 2 (*c*)—

Note 2.—The amount of salary actually drawn and not the pay of the appointment held should be the basis for calculation of the grant or monthly allowance.

(G. R., F. D., No. 1912, dated 16th April 1907.)

No. 106, dated 8th May 1907.)

Page 122, Article 118-A—

Add the following as Note 4 below clause 2 (*c*) :—

Note 4.—In the case of sectioners the house-rent allowance should be calculated on the amount which they have earned during the month for which it is claimed and the grant should be calculated on the amount earned during the month in which erection of the hut has been completed.

(G. R., F. D., No. 2445, dated 27th May 1907 : Ind. No. P.A.—1298.)

(No. 123, dated 24th June 1907.)

No. 124.

Page 122, Article 118-A—

Add the following as paragraph 10 :—

10. Actual expenses up to the limit of 8 annas a day may allowed to Government servants in receipt of railway passes at ha the rates chargeable to the public.

(G. R., F. D., No. 2878, dated 6th July 1907 : Ind. No. T. A. M.—660.)

(No. 124, dated 26th July 1907.)

Page 122, *Article* 118A.

Add the following below the certificate under paragraph 2 :—

In the case of a Government servant already in receipt of house allowance, the following certificate is necessary :—

"Certified that he actually maintained his permanent residence while living in temporary quarters."

(G. R., F. D., No. 3387, dated 16th August 1907. Ind. No. T. A. M.—818).

Page 122, *Article* 118—

Substitute the following for Article 118 :—

Overtime allowances are payable to Distillery Establishments according to the rates given below, provided that the grant of such fees will in no case raise the salary of any officer beyond the limit of Rs. 9,000 a year.

Night Work.

For attendance for any time exceeding one hour between sunrise and sunset.	1/60th of the monthly pay of the officer if the work does not extend beyond midnight, or 1/30th of the monthly pay of the officer if the work extends beyond midnight.

Sundays and holidays.

For attendance for any time exceeding one hour between sunrise and sunset.	1/30 of the monthly salary of the officer. Provided that—

(*a*) in no case shall any officer be permitted to draw under this scale in any one month a sum exceeding the amount of half his monthly salary, and

(*b*) when night work is done on a Sunday or holiday on which no day work has been done, the extra remuneration shall be at the rate of 1/30th of an officer's salary for any period exceeding one hour.

(*Vide* G. I., F. D., No. 6672-Ex., dated the 31st October 1907. Ind. No. T. A. M.—1199 and G. R., R. D., No. 11482, datrd the 3rd November 1907. Ind. No. T.A.M.—1306.)

Page 122, Article 118-B.—

Add the following as Article 118-B—

Principles for fixing rent of the huts erected at Government expense for employés who move from plague infected area to healthy localities.

118-B. The Superintending Engineers of Divisions should be authorised to fix the rents of huts constructed by civil agency from funds at the disposal of the Civil Department. The rent should be fixed on the following principles:—

(*a*) The rent should cover the cost of construction and the estimated charges for maintenance less the estimated value of materials at the conclusion of the period for which they may be expected to last;

(*b*) The rent should be spread over the number of months for which it is estimated that the habitation will be occupied;

(*c*) Half the amount worked out in accordance with (*b*) should be recovered from the employé subject to a limit of 5 per cent. of his pay.

2. As an illustration—suppose a hut is constructed at a cost of Rs. 60 for an employé whose pay is Rs. 150 per mensem to last only a single season and the estimated period of occupation is three months. and the value of materials at the conclusion of that period is *nil*, Then the rent under (*b*) will be Rs. 20 and the amount recoverable will be Rs. 10, but owing to the 5 per cent. limit will be only Rs. 7½. Three monthly payments of Rs. 7½ will be recovered. If the occupant remains in the hut longer than three months, he will pay no more, and if he remains in it less than three months, he will pay no less.

Suppose a semi-permanent structure is constructed at a cost of Rs. 160 to last for three seasons and the estimated period of occupation is three months each season, and the total estimated charges for maintenance are Rs. 40 and the estimated value of materials at the conclusion of the three seasons is Rs. 20. Then the rent calculated according to (*b*) will be Rs. 160 + Rs. 40 — Rs. 20 = Rs. 180 ÷ 9 = Rs. 20, and the amount recoverable will be Rs. 10 per mensem subject to a limit of 5 per cent. of the occupant's pay in each season.

3. Civil Officers should furnish the Superintending Engineers concerned with all information necessary for the fixing of the rent and should make their own arrangements for the recovery of it. Halálkore and water charges if any paid by Government should be recovered in full in addition to the rent.

(G. R., F. D., No. 2711, dated 22nd June 1907.)

(FORM REFERRED TO IN ARTICLE 117.)

Bill for Overtime Allowance due to the Establishment of the Distillery for the month of

No.	Name of the Officer.	Designation.	Pay.	Date.	Hours worked.		Rate.	Number of days for which allowance is due.	Amount.	Remarks.
					From	To				

The hours of work mentioned on the reverse are correct.

Liquor Contractor.

Certified that the sum of Rs. recovered from the Liquor Contractor on account of this Bill was credited under Excise on

Treasury Officer.

Passed for Rs. (

Collector.

Note.—The dates on which recoveries are credited in the Treasury should be entered in each bill before encashment.

Ordinary Provincial Contributions for Vernacular Schools.

Grants to Local Boards.

119. By the addition of the grant of Rs. 3,09,254 sanctioned in Government Resolution in the Educational Department, No. 1749, dated the 29th August 1903, and the tranfser of the Presidency Educational Fund to the Bombay Municipality, the ordinary Provincial Grants to Vernacular Local Boards' Schools in this Presidency stand at Rs. 8,00,387 with effect from the 1st October 1903.

This amount has been distributed by the Director of Public Instruction among the several Local Funds (Educational Section) as follows :—

Educational Division.	Local Fund.	Amount.			Remarks.
		Rs.	a.	p.	
Central ...	Poona	33,220	0	0	
	Sholápur	23,884	0	0	
	Sátára	48,739	0	0	
	Ahmednagar ...	39,534	0	0	
	Khándesh	64,320	0	0	
	Násik	37,778	0	0	
Northern ...	Ahmedabad ...	44,077	0	0	
	Kaira	49,611	0	0	
	Broach	40,699	0	0	
	Surat	51,931	0	0	
	Panch Mahals ...	18,665	0	0	
	Thána	30,104	0	0	
Southern ...	Belgaum	40,402	0	0	
	Bijápur	36,407	0	0	
	Dhárwár	58,281	0	0	
	Kánara	22,266	0	0	
	Kolába	26,135	0	0	
	Ratnágiri	* 30,386	0	0	* Exclusive of the grant of Rs. 4,650 for the Ratnágiri School of Industry sanctioned in Government Resolution, Educational Department, No. 1083, dated 18th June 1902.
Sind ...	Lárkhána	25,706	0	0	
	Karáchi	8,293	0	0	
	Upper Sind Frontier	9,694	0	0	
	Hyderabad ...	31,645	0	0	
	Shikárpur	17,711	0	0	
	Thar and Párkar ...	10,899	0	0	
	Total ...	8,00,387	0	0	

120. Bills for these grants require the countersignature of the Educational Inspector, and should be paid in April of each year to the credit of the Educational Section of the District Local Board. They should be presented in the way prescribed in Article 126.

Grants to Municipalities.

121. Grants to Municipalities should be treated exactly as "grants-in-aid" to private schools. The payments should be made quarterly on bills countersigned by the Director of Public Instruction.

No. 22.

Page 124, *Article* 119—

Alter the figure against Ratnágiri from Rs. 30,386 to Rs. 30,810 and add the following to the note in the remarks column :—

"But inclusive of the annual grant of Rs. 424 on account of the Dápoli Primary School transferred to the District Local Board on the abolition of the Dápoli Municipality".

No. 33.

Page 124, *Article* 119—

Alter the figure against Khándesh from Rs. 64,320 to Rs. 64,728*, add the following note in the "Remarks" column :—

* Inclusive of the annual grant of Rs. 408, on account of the Prak Primary School transferred to the District Local Board, on the abolition of Prakásha Municipality.

(*Vide* G. R., Edl. D., No. 1418, dated 7th August 1905.)

Page 125—

Add the following new Article :—

Grants for orphans and destitute children.

123-A.—The Inspector of European Schools is authorised to pass the grants for orphans and destitute children admissible under Article 40 of the Code of Regulations for European Schools, and to countersign bills on account of them to the extent of the funds allotted for this purpose. A consolidated list of grants sanctioned by the Inspector should be submitted by him to the Director of Public Instruction annually."

(G. R., E. D., No. 2694, dated 6th November 1908 ; Ind. No. T. A. M.-1462 ; and F. D. Endst. No. 4891, dated 3rd December 1908 ; Ind. No. T. A. M.-1625.)

(No. 177, dated 23rd November 1908.)

Government Grants-in-Aid to District School Buildings.

122. Bills for the Government grants to meet popular contributions for District Board school buildings should be preferred by the Presidents or Vice-Presidents of the Local Boards concerned in the prescribed form. Before they are presented at the Treasury for payment, they should be submitted for the countersignature of the Director of Public Instruction through the Educational Inspector of the Division.

123. In the case of bills for the grants to Local Boards' Vernacular Schools the same procedure as above should be followed, except that the countersignature of the Educational Inspector of the Division is sufficient.

Educational Bills.

124. Officers of the Educational Department should present at the Treasury Bills for Educational charges in duplicate instead of in triplicate. The original bills should be forwarded to the Accountant General and the duplicates to the Educational Inspector of the district.

Contributions in lieu of One-anna Cess on Excise Revenue.

125. Owing to the loss sustained by Local Funds in this Presidency in consequence of the abolition by the Government of India of the One-anna Cess on Excise Revenue a grant was made of Rs. 1,55,048 which is included in the Provincial Service Contract.

The amount so received is divided by the Government of Bombay as follows, *viz.*:—

Division.	District.	Amount. Rs.	a.	p.	Remarks.
Sind	Kárachi	9,955	0	0	Government Resolution (General Department) No. 6042, dated 4th November 1902. Financial Endorsement No. 3860, dated 13th November 1902.
	Hyderabad... ...	8,610	0	0	Do. do.
	Sukkur	2,290	0	0	Government Resolution (General Department) No. 5342, dated 10th October 1903.
	Frontier Districts...	1,732	0	0	Do. do.
	Thar and Párkar ...	633	0	0	Government Resolution (General Department) No. 6700, dated 4th December 1902.
	Lárkhána	1,700	0	0	Government Resolution (General Department) No. 6700, dated 4th December 1902. Financial Department Endorsement No. 4292, dated 15th December 1902.
Central	Poona	10,126	0	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and No. 5080, dated 5th October 1876.
	Ahmednagar ...	2,403	0	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874.
	Sátára	1,980	0	0	Do. do.

Division.	District.	Amount.			Remarks.
		Rs.	a.	p.	
Central—*continued.*	Sholápur	3,513	0	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and No. 818, dated 10th February 1875 (Revenue Department).
	Khándesh ...	12,700	0	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874.
	Nasik	5,247	0	0	Do. do.
Northern ...	Ahmedabad ...	2,828	0	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874.
	Kaira	789	0	0	Do. do.
	Panch Mahals ...	46	0	0	Do. do.
	Broach	1,419	0	0	Do. do.
	Surat	13,865	0	0	Do. do.
	Thána	20,784	8	0	Do. do. and Government Resolution No. 7276 (Revenue Department), dated 13th October 1886.
Southern ...	Bijápur	9,586	0	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874.
	Belgaum	9,159	0	0	Do. do.
	Dhárwár	15,657	0	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and No. 818, dated 10th February 1875 (Revenue Department).
	Kánara	7,471	0	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and Government Resolution (Revenue Department) No. 1610, dated 3rd June 1885.
	Ratnágiri	3,857	0	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and No. 818, dated 10th February 1875 (Revenue Department).
	Kolába	8,697	8	0	Government Resolution (Financial Department) No. 3662, dated 3rd December 1874, and Government Resolution (Revenue Department) No. 1074, dated 11th February 1892.
	Total ...	1,55,048	0	0	

126. This grant is treated in the *Government* Accounts as a "contribution from Provincial to Local" and should be formally paid to the District Local Board in April of each year. A claim should be made out as follows:—

Provincial Revenues, Bombay_____ Dr.

To the District Local Board

For amount of annual contribution in lieu of the One-anna Cess on Excise Revenue

Add new Article 129-C., page 127:—

"Medical Officers in charge of Presidency State Hospitals or Lunatic Asylums and Civil Medical Officers in charge of Districts are authorized to purchase medicines locally in cases of exceptional illness or in order to meet extraordinary demands, upto a limit of Rs. 100 in each case, provided that such medicines are not usually supplied by the Medical Store Depôt and that the Officer making the purchase has sufficient Budget provision."

(G. I., Dept. of Commerce and Industry, No. 10014—10039—85, dated 31st October 1908; Ind. T.A.M.—1444; and G. R., G, D., No. 7375, dated 15th December 1908; Ind. No. T.A.M.—1729.)

(No. 185, dated 31st March 1909.)

Page 127—

Add the following new article :—

Charges for the Collection of Income Tax.

129-A.—In cases where commission is paid to non-official employers who may undertake to collect Income Tax from their employès, the following procedure should be followed :—

(1) Whenever the net amount of Income Tax collected by the non-official employers (companies, etc.) is paid by them into the Treasury (*i.e.*, after deducting their commission), they should be asked to attach a receipt for the amount of the commission retained, to the challan with which the money is paid into the Treasury.

(2) The Treasury Officer will credit the net amount of the tax paid into the Treasury and will collect all such receipts of the employers for the month and forward them to the Collector of Income Tax for the district, who will check them and prefer a bill, in the contingent bill form, for the total amount of the commission and send it to the Treasury Officer for adjustment, supported by the payees' receipts.

(3) The Treasury Officer will adjust the bill by credit to "VIII—Assessed Taxes", Income Tax, and debit to a distinct item in the Cash Book, the bill being forwarded to this office in support of the debit. The amount will be debited in this office to the head "10—Assessed Taxes"—Collection of Income Tax—Allowances for the Collection of Income Tax.

(No. 47, dated 8-5-06.)

ADDENDA AND CORRIGENDA TO THE BOMBAY TREASURY MANUAL.

No. 59.

Page 127—

Add the following new article :—

Construction and repairs to Chavdis.

129-A.—A separate account of the receipts and expenditure on this account should be maintained by means of a Register in a simple form and a plus and minus memorandum in Try. Form No. 108-B should be submitted to this office with the monthly Treasury Accounts.

2. Collectors can budget annually for expenditure, up to the limit of the unexpended balance likely to remain at credit of the account, at the close of the year, plus the following year's Provincial and Local Grants details being given in the remark column of the Budget Estimates as shown below :—

(1) Estimated unexpended balance at the close of the year 190 -190 . ... Rs.

(2) Estimated receipts during 190 -0 .

On account of—

(*a*) Popular Contributions ... Rs.

(*b*) Local Fund Grants ... Rs.

(3) Government Grant for 190 -0 . ... Rs.

Total ... Rs.

3. The total amount thus provided in the Budget Estimates will be ailable for expenditure within the limit of the "Total receipts" shown the plus and minus memorandum submitted to this office, from month month as explained in the following para.

4. In the plus and minus memorandum for April of each year the expended balance on the 31st March preceding should be shown as the ening balance and the Government Grant (*vide* para. 2 (3) above), ould be added to it. The receipts on account of Local Fund Grants and opular Contributions should be added in the month in which they are edited to Government in the Treasury Accounts.

5. The receipts and expenditure should be classified in the Treasury ccounts in accordance with this office G. L. No. $\frac{\text{L. F.}}{675}$, dated 27th June 899, reproduced on pages 4 and 5 of the accompaniment to G. R., R. D., o. 9937, dated 21st December 1904.

(o. 59, dated 7-6-06.)

This on being signed by or on behalf of the President will be "paid by transfer" debit in the Cash Book direct, the receipt being simultaneously entered both in the Local Fund Subsidiary Register of the Accountant's Cash Book and the Cash Book of the Local Fund Branch.

127. It has been decided by Government in Government Resolution No. 1610, dated 3rd June 1885, that this grant is made one-third for Educational and two-thirds for general purposes and should be credited in this proportion in the Summary of Revenue attached to the Local Fund Cash Account to the "District Board Education" and "District Board General," respectively. This grant being a permanent one and not wholly educational should be paid without the countersignature of the Educational Inspector.

Charges connected with the Book Depot not to be paid in Cash from Local Funds.

128. Under rule 42 (2) of the Local Board Rules, no payment should be made from the Local Fund (constituted under Act I of 1884) for books, etc., supplied from the Government Book Depôts unless the claim is supported by the original claim of the Curator setting forth the details and cost of the books, etc., supplied *minus* the discount allowed.

Such bills should be "paid by transfer" to the credit Book Depôt Fund. No cash should be paid to the Deputy Educational Inspectors or any other officer for Book Depôt supplies to the Local Fund in question.

Expenses for Execution of Criminals.

129. Expenses incurred in the execution of criminals may be included in Magisterial contingent bills on receipt of the particulars from the Superintendent of the Jail. The expenses are debitable as charges of the Criminal Courts, and therefore it is anomalous that bills on their account should be countersigned by the Inspector-General of Prisons.

Miscellaneous.

130. Charges for Account Establishments entertained in the offices of Collectors in the Districts, payable from Provincial Revenues, should be debited to "3, Land Revenue," and not to "Administration." The pay of the establishment in question should be included in the usual monthly pay bill of the Collector's Establishment.

131. Hospital Assistants and Native Medical Pupils serving in the Civil Department are not entitled to hutting-money allowance.—*G. I., F. D., 3545, dated 24th October 1878.*

132. Every bill preferred by the Government Pleader in connection with Civil and Criminal cases should be examined and countersigned by the Remembrancer of Legals Affairs. Bills not so countersigned should be refused payment.

NOTE.—Amounts awarded by the Civil Courts in their decrees against Government should be drawn on bills preferred by the officer of the Department concerned, countersigned, when necessary, by the Departmental Controlling Officer. They need not be preferred by Government Pleaders, and do not require the countersignature of the Remembrancer of Legal Affairs.

133. Printing charges of every description, whether for printing forms or notices, should be debited to "30, Stationery and Printing," except in the case of advertisement charges which should be debited departmentally and not to "Stationery."

134. The following extracts are reproduced for information and guidance :—

* * * * * *

Deposit of jewellery, etc., in Treasuries.

1. Jewellery or other valuable property belonging to private persons cannot be lodged in a Government Treasury for safe custody without a special order from Government (C. G No. 1341, dated 25th September 1880).

* * * * * *

2. Rewards for energetic good conduct on particular emergencies, such as outbreaks of cholera, attacks by dacoits, realization of Government revenue under great difficulties, etc., payable under Government Resolution No. 6672, dated 16th December 1880, Revenue Department, should be debited under a separate entry "Rewards" subordinate to "Allowances to District and Village Officers," "3, Land Revenue."

Maintenance and Road Expenses of Prisoners forwarded to Criminal Courts and detained in custody prior to their reception in Jail.

135. All charges incurred for the maintenance and road expenses of prisoners sent as witnesses to Criminal Courts should be drawn on bills countersigned by the District Judge or Magistrate, as the case may be.

136. Charges incurred for dieting prisoners detained in custody prior to their reception in a jail, as well as transport charges of such prisoners, for the time between their conviction and admission to jail should be debited to the Jail Department. This applies also to the expenses incurred on account of prisoners brought up for trial while undergoing imprisonment for a previous conviction.

Payment of Railway Fares, etc., of Police Guards employed by Executive Engineers.

137. In order to avoid inconvenience to men of the Police force who are unable to advance their travelling expenses, it has been arranged with the Examiner, Public Works Accounts, that in future when Executive Engineers require to move their Police Guards on escort duty their Cashier shall pay the railway fares, etc., and recover the amount from the District Superintendents in cash so that they may include the charges in their own Bills and draw the amount from the Treasury as charges of the Police Department. This arrangement is necessary owing to Executive Engineers being unable to communicate beforehand in every case in which expense is incurred in moving the guard, and arrangements should be made that no avoidable delay occurs in recouping the Executive Engineer such sums as he may advance under this arrangement.

Page 128—

Add the following new Article :—

"136-A.—A sepoy of the 76th Punjabs was convicted by the Officer Commanding a regiment at Secunderabad, and sentenced to transportation to the Andamans, and sent to the Yerávda Central Jail for despatch to Port Blair and a question was raised as to who should bear the charges on account of transportation. It was decided by the Government of India that the general rule applicable to conviction by a British Court for an offence committed in British Territory applies also to such cases. Under this rule the cost of deportation of a convict up to the port of embarkation is borne by the despatching Jail, while all subsequent charges are borne by the Port Blair Settlement. In the present case, therefore, the Yerávda Jail should pay the deportation charge up to the port of embarkation and the Settlement all subsequent charges."

(G. I., F. D., No. 2225, dated 16th April 1908 ; Ind. No. T.A.-II., 362.)

(No. 173, dated 3rd November 1908.)

Adjustment of Burmah Police Charges.

138. The Government of India having decided that it would be a more simple plan for the Civil Department to make advances to officers employed in enrolling recruits for the Burmah Police, such advances, when made by Treasury Officers under the orders of Government, shall be debited in the Treasury accounts to "Account between Burmah and Bombay." All charges incurred by the Civil Department on account of the Burmah Police Force will also be debited in the accounts in the same way.

Military cheques, issued in favour of the Commandants of such Police Corps, when cashed, will be debited to the Military Department in the ordinary way, as also advances made under Military Station Orders.

Miscellaneous Expenditure for Public Works in the Civil Department.

139. When charges for service rendered to the Public Works Department in the way of cost of labour supplied or value of work done by a Department, which cannot be classed as quasi-commercial, amount to Rs. 10 and under, they fall within the meaning of the rule prohibiting petty inter-departmental recoveries and should be charged against the Budget Grant of the supplying Department.

Debits for these charges will not therefore be raised against the Public Works Dapartment, and when the value of the service to be rendered would amount to Rs. 10 and under, it should be met from the Collector's Contingent Grant, but it is desirable as far as possible to avoid incurring such charges in the Civil Department.

Charges incurred for the Deportation of Foreigners under Act III of 1864 to be shown separately from charges incurred under Act IX of 1874 for the Deportation of European Vagrants.

140. In future, expenditure incurred under Act III of 1864 (Foreigners Act) should be distinguished from expenditure incurred under Act IX of 1874 (The European Vagrancy Act, 1874).

Pay and Allowances of Bombay Survey Parties.

141. The following detailed instructions, for payment of the salary and allowances of Survey Parties of the Bombay Revenue Survey, are based on Government Resolution, Revenue Department, No. 1777, dated 15th March 1882.

1. On receipt of an application in the annexed Form B from the Superintendent, Revenue Survey, of each division, a Letter of Credit will be issued monthly by the Accountant General on such treasuries as he may mention, in favour of the officer named by him.

2. The pay and allowances of the officer and of the Establishment employed under him, including travelling allowances and contingencies, should be disbursed to the extent of the amount of the Letter of Credit, on submission of a receipt according to the accompanying Form A.

3. This receipt should be for the net amount required for disbursement, but, on the reverse, all Fund deductions should be detailed and income-tax deductions shown in a lump sum, so that there may be no delay in carrying out the adjustments to be made in the Accountant General's office.

4. On receipt of information from a Superintendent of the sums he will require from Sub-Treasuries, the Treasury Officer will at once instruct the Sub-Treasury to disburse those sums, so long as the aggregate amount does not exceed the amount of the Letters of Credit issued in the Superintendent's favour by the Accountant General. The instructions to the Sub-Treasuries should be issued promptly, so that there may be no delay in making the required payments.

5. These payments should be noted on the reverse of the Letter of Credit; and should be entered in the Cash Book direct, the receipt granted being forwarded as a voucher in support of the debits made in the Treasury List of Payments. No advances, or remittance transfer receipts, will, under the new arrangements, be necessary in respect of pay and allowances; and none should therefore be granted.

6. The Assistant Superintendent of the Survey Party concerned will submit detailed bills, corresponding in amount with the sums drawn, as explained above, to the Superintendent of his division.

7. The Superintendent on receipt of these bills will prepare proper bills in the prescribed forms and forward them to the Accountant General with a note on each showing the name of the Treasury from which money has been drawn, together with the amount and date of payment.

FORM A.

[REFERRED TO IN ARTICLE 141 (2).]

Received from the _____ *Treasury for the month of* _____ *190* .

	Rs.	a.	p.
Pay of Superintendent and Assistant Superintendent ...			
Do. Clerks, Measurers, and Classers			
Do. Peons and Guards			
Do. Clerks of the Temporary Establishments ...			
Do. Servants do. ...			
Travelling Allowances of Superintendent and Assistant Superintendent			
Tentage Allowances of do.			
Official Postage			
Service Telegrams			
Purchase and Repairs of furniture			
Do. of books			
Country Stationery			
Mapping charges			
Carriage of Records			
Other items			
Rents, Rates and Taxes			
Total Rs. ...			

Date

Assistant Superintendent, Revenue Survey.

FORM B.

[REFERRED TO IN ARTICLE 141 (1).]

No.

FROM

THE SUPERINTENDENT, REVENUE SURVEY,
_____ DIVISION;

To

THE ACCOUNTANT GENERAL, BOMBAY.

Dated _____ 190 .

SIR,

I have the honour to request that you will be good enough to grant a credit for Rupees _____
in favour of _____
on the _____ Treasury, on account of the Pay and Allowances due to him and the Establishment under him for the month of _____ 190 , as follows:—

	Rs.
Pay of Gazetted Officer	
Do. Establishment	
Travelling allowances of Officers	
Do. of Establishment ...	
Contingencies	
Total ...Rs.	

The amount is within the sanctiond Budget allotment for 190 -190 .

I have, &c.,

Superintendent, Revenue Survey.